Amendments to the Claims:

The following Listing of Claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims

- 6. (Currently amended) A rewritable and erasable writing sheet comprising
 - a plastic base film, and
- a rewritable and erasable information recording layer formed on the <u>plastic</u> base film, the information recording layer comprised of a mat material composed of cured silicone particles having a particle size from about 1 to 3 μ m, and a release material, wherein the silicone particles are at least partially exposed at the surface of the information recording layer.
- 7. (Currently amended) A rewritable and erasable writing sheet according to claim 6, wherein said mat material silicone particles is present in an amount of about 3 to 10 wt% based on the weight of the information recording layer.
- 8. (Previously presented) A rewritable and erasable writing sheet of claim 6, wherein said release material comprises a polymer having long-chain aliphatic groups.
- 9. (Previously presented) A rewritable and erasable writing sheet of claim 6, wherein the information recording layer has a thickness of from 1 to $2 \mu m$.